



**CIRCULAR NOTICE [C/03/11/2025]  
SUPPLEMENTARY VALUATION ROLLS: COMPILING AND PUBLISHING  
IN TERMS OF SECTION 78 AND 49 OF THE LOCAL GOVERNMENT:  
MUNICIPAL PROPERTY RATES ACT, 2004 (MPRA)**

**ATTENTION: TO ALL MUNICIPAL MANAGERS**

In terms of Section 81 of the Municipal Property Rates Act, the MEC for local government must monitor whether municipalities in a province comply with the provisions of the MPRA. The Department hereby draws your attention to the legislative requirements for supplementary valuation rolls for your municipal compliance. Further the Department is monitoring compliance in terms of section 78 and 49 of the MPRA in so far as it relates to the mandatory compilation and publication of supplementary valuation rolls required at least once per annum.

**The period of monitoring compliance is for the financial year beginning 1 July 2025 and ending 30 June 2026.**

Extracts of the relevant legislation

***“78. Supplementary valuations***

- (1) A municipality must, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property— .... “ : with reference to subsections (a) to (h)***

***“78. Supplementary valuations***

- (6) The municipality must, at least once a year, compile and publish a supplementary valuation roll of all properties on which a supplementary valuation, as contemplated in subsection (1) was made, including review decisions referred to in subsection (5)(b), and make it public and available for inspection in the manner provided for in section 49.”***

***“3. Period of submission of Supplementary valuation roll***

- (2) The period of submission of a supplementary valuation roll as contemplated in section 78 (2) is three months before the effective date of such supplementary valuation roll.”***



## KWAZULU-NATAL PROVINCE

COOPERATIVE GOVERNANCE AND  
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### **"49. Public notice of valuation rolls**

- (1) The valuer of a municipality must submit the certified valuation roll to the municipal manager, and the municipal manager must within 21 days of receipt of the roll—**
- (a) publish in the prescribed form in the Provincial Gazette, and once a week for two consecutive weeks advertise in the media, a notice—**
- (i) stating that the roll is open for public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice; and**
- (ii) inviting every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner within the stated period;**
- (b) disseminate the substance of the notice referred to in paragraph (a) to the local community in terms of Chapter 4 of the Municipal Systems Act; and**
- (c) serve, by ordinary mail or, if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property listed in the valuation roll a copy of the notice referred to in paragraph (a) together with an extract of the valuation roll pertaining to that owner's property.**
- (2) If the municipality has an official website or another website available to it, the notice and the valuation roll must also be published on that website."**

### **Municipal request**

The compliance evidence must be in terms of section 78 outlined below, where you have already compiled and published a supplementary valuation roll during the 2025/2026 financial year.

#	MPRA Compliance Monitoring and Evidence for supplementary valuation roll	Section
1.	Copy of the certified Supplementary valuation roll with the following content - (1) Certification by designated municipal valuer page (PDF) (2) E-Copy (Excel) of the certified valuation roll	78 (1) 78 (6)
2.	Copy of the <b>GAZETTE NOTICE</b> of the Supplementary valuation roll inspection published in the provincial gazette within 21 days of the roll submitted to the Municipal Manager	49 (1) (a)
3.	Copy of the <b>ADVERT No 1 (week 1) MEDIA NOTICE</b> of the roll inspection published in the media for two consecutive weeks. <b>Date published</b>	49 (1) (a)
4.	Copy of the <b>ADVERT No 2 (week 2) MEDIA NOTICE</b> of the roll inspection published in the media for two consecutive weeks. <b>Date published</b>	49 (1) (a)
5.	Proof of Roll objection period compliance - must not be less than <b>30 days</b> from date of publication of the last notice being either the Gazette, Advert 1 or Advert 2 <b>Objection Start Date From -</b> <b>Objection End Date to -</b>	49 (1) (a)
6.	Copy of a sample Section 49 notice of the roll inspection served on every owner	49 (1) (c)
7.	Proof (web site screen shots) showing that the valuation roll and the section 49 notice is published on the website of the municipality	49 (2)



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If your municipality has not yet compiled or published a supplementary valuation roll for the 2025 / 2026 financial year, please reply and provide your implementation plan and time frames by when you expect that you will compile and publish the annual supplementary valuation roll.

### **In terms of the circular notice you are accordingly required to –**

#### **(1) submit the required MPRA Section 78 and 49 evidence referenced in the table above**

If you have any questions or require support or guidance in the implementation of the MPRA, please kindly contact the MPRA project office email - [mpra.project@kzncogta.gov.za](mailto:mpra.project@kzncogta.gov.za)

**DR. HB KRISHNAN**

**CHIEF DIRECTOR: MUNICIPAL FINANCE**

**DATE:** 19 November 2025